

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re :

LEHMAN BROTHERS HOLDINGS INC., *et al.*, :
Debtors. :

Chapter 11 Case No.

:
08-13555 (JMP)
(Jointly Administered)

:
Ref. Docket No. 16711
-----X

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On May 11, 2011, I caused to be served the "Fourth Interim Fee Application of the O'Neil Group, LLC for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Tax Services Providers to the Debtors and Debtors-In -Possession for the Period from October 1, 2010 to January 31, 2011," dated March 28, 2011[Docket No. 16711], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - ii. copied to CD and delivered via overnight mail to those parties listed on the annexed Exhibit B, and
 - iii. enclosed securely in separate postage-prepaid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C.

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Panagiota Manatakis
Panagiota Manatakis

Sworn to before me this
12th day of May, 2011

/s/ Eleni G. Kossivas

Eleni G. Kossivas

Notary Public, State of New York

No. 01KO6222093

Qualified in the County of New York

Commission Expires May 17, 2014

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